



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SEXTONVILLE WATERWORKS SANITARY DISTRICT

Principal Office: P.O. BOX 95
SEXTONVILLE, WI 53584

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NAOMI JOHNSON of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2001
(Signature of person responsible for accounts)	(Date)

BOOKKEEPER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SEXTONVILLE WATERWORKS SANITARY DISTRICT

Utility Address: P.O. BOX 95
SEXTONVILLE, WI 53584

When was utility organized? 7/1/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS NAOMI JOHNSON

Title: BOOKKEEPER

Office Address:

RT 1, BOX 146
LONE ROCK, WI 53556

Telephone: (608) 647 - 4755

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/20/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR WILMER BRAITHWAITE, SUPERINTENDENT

MR DAN HANSEL, PRESIDENT

MR CLYDE JOHNSON, TREASURER

MR TOM JOYCE, CLERK

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,917	19,496	1
Operating Expenses:			
Operation and Maintenance Expense (401)	13,305	9,708	2
Depreciation Expense (403)	4,935	5,513	3
Amortization Expense (404)	0	0	4
Taxes (408)	26	22	5
Total Operating Expenses	18,266	15,243	
Net Operating Income	1,651	4,253	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,651	4,253	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,733	10,691	9
Miscellaneous Nonoperating Income (421)	60,798	38,196	10
Total Other Income	73,531	48,887	
Total Income	75,182	53,140	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	75,182	53,140	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,984	27,428	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	23,984	27,428	
Net Income	51,198	25,712	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	127,642	101,930	19
Balance Transferred from Income (433)	51,198	25,712	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	178,840	127,642	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	12,733	4
Total (Acct. 419):	12,733	
Miscellaneous Nonoperating Income (421):		
SEWER UTILITY OPERATING INCOME	60,798	5
Total (Acct. 421):	60,798	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	19,917	0	0	0	19,917	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	19,917	0	0	0	19,917	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	276,347	275,117	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	66,138	61,203	2
Net Utility Plant	210,209	213,914	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,298,375	1,280,712	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	228,991	206,495	4
Net Nonutility Property	1,069,384	1,074,217	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	26,200	26,200	7
Total Other Property and Investments	1,095,584	1,100,417	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	163,732	157,537	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,724	3,800	11
Other Accounts Receivable (143)	99,427	112,054	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,533	12,171	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	113	113	17
Total Current and Accrued Assets	278,529	285,675	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,584,322	1,600,006	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,500	2,500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	178,840	127,642	23
Total Proprietary Capital	181,340	130,142	
LONG-TERM DEBT			
Bonds (221)	574,766	609,106	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	97,500	110,500	26
Total Long-Term Debt	672,266	719,606	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,069	28,938	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		35	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,711	6,779	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,780	35,752	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	721,936	714,506	38
Total Liabilities and Other Credits	1,584,322	1,600,006	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	276,347	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	276,347	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	66,138	0	0	0	9
Total Accumulated Provision	66,138	0	0	0	
Net Utility Plant	210,209	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	61,203				61,203	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,935				4,935	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	270				270	10
Other credits (specify):						11
					0	12
Total credits	5,205	0	0	0	5,205	13
Debits during year						14
Book cost of plant retired	270				270	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	270	0	0	0	270	19
Balance End of Year	66,138	0	0	0	66,138	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,194,351			1,194,351	1
Other (specify):					
CONSTRUCTION IN PROGRESS	86,361	17,663		104,024	2
Total Nonutility Property (121)	1,280,712	17,663	0	1,298,375	
Less accum. prov. depr. & amort. (122)	206,495	22,496		228,991	3
Net Nonutility Property	1,074,217	(4,833)	0	1,069,384	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,500	1
Changes during year (explain):		2
Balance end of year	2,500	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund Loan	02/26/1992	05/01/2011	4.00%	504,410	1
Special Assessment Bonds	09/01/1997	09/01/2007	6.00%	70,356	2
Total Bonds (Account 221):				574,766	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1998 loan Richland County Bank	07/29/1998	05/01/2006	5.25%	97,500	1
Total for Account 224				97,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	26	8
Other (explain):		
NONE		9
Total payments and other debits	<u>26</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND LOAN	2,535	15,629	15,601	2,563	1
1997 Bonds	3,264	3,048	4,910	1,402	2
Subtotal	5,799	18,677	20,511	3,965	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1998 Bank Loan	980	5,307	5,541	746	4
Subtotal	980	5,307	5,541	746	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,779	23,984	26,052	4,711	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	232,743	0	0	481,763	0	714,506	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
HOOK UP FEES	3,500			3,930		7,430	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	236,243	0	0	485,693	0	721,936	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS	26,200	3
Total (Acct. 125):	26,200	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,724	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,724	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	26,701	9
Merchandising, jobbing and contract work		10
Other (specify):		
CLARY SUBDIVISION	72,726	11
Total (Acct. 143):	99,427	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	11,533	12
Total (Acct. 145):	11,533	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	275,732	0	0	0	275,732	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	63,670	0	0	0	63,670	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	234,493	0	0	0	234,493	6
Other (specify):					0	7
Average Net Rate Base	(22,431)	0	0	0	(22,431)	
Net Operating Income	1,651	0	0	0	1,651	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	153,241	3
Other (Specify):		4
Total Average Proprietary Capital	155,741	
Net Income		
Net Income	51,198	5
Percent Return on Proprietary Capital	32.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response re: a/c 145:

The \$11,533 was received from the Township of Buena Vista for delinquent bills and public fire protection.

Delinq. Bills, \$5,217

Fire Prot. \$6,336

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 20, 2001

Ms. Naomi Johnson, Bookkeeper
Sextonville Waterworks Sanitary District
Rural Route 1, Box 146
Lone Rock, WI 53556-9801

2000 Analytical Review DWCCA-5310-PJL

Dear Ms. Johnson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a detailed explanation of the \$11,553 reported in Account 145 using other than the account title and follow this procedure in the future.
2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
3. During our review, we noted the percent of water losses for your water utility was 27 percent in 2000 and has been a problem in most of the last four years. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this

FINANCIAL SECTION FOOTNOTES

letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

4. During our review of Account 271 on page F-17, we noted \$3,500 in column (b) and \$3,930 in column (e) of line 4 described as "Hook Up Fees." There were similar entries in Account 271 in 1998 and 1999. The utility does not have an authorized rate schedule on file at the PSC for hook up fees. Please describe these entries further.

5. During our review of the Meters schedule on page W-17, we noted that it is reported in column (g) that all meters were tested, even new meters installed during the year. Given that it is unusual for utilities to test new meters, please review your records and either confirm the numbers in column (g) or provide revised numbers.

6. In the utility's response of October 26, 2000, to item number 2 of our review letter of September 1, 2000, (copies enclosed) it was stated that in the 2000 annual report that social security taxes on wages and salaries would be properly reported on line 3 of the Taxes schedule on page W-6. However, line 3 of page W-6 is blank. Please explain.

7. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$293 (see enclosed worksheet). It appears that the utility is simply using the base charge and is not calculating the charges for additional mains and hydrants. Please use the method on our worksheet to calculate the Public Fire Protection Service charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

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Enclosures

Response letter received 10/22/01:

#1, The \$11,533 was received from the Township of Buena Vista for delinquent bills and public fire protection.

Delinq. Bills, \$5,217

Fire Prot. \$6,336

#2, sewer charge is a flat rate.

#3, some water is unmetered (will write & tell them to estimate)

#4,

#5, should be zero meters tested.

#6,

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	19,278	1
Total Sales of Water	19,278	
Other Operating Revenues		
Forfeited Discounts (470)	97	2
Other Water Revenues (474)	542	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	639	
Total Operating Revenues	19,917	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	5,195	5
General Operating Expenses (680-690)	8,110	6
Total Operation and Maintenance Expenses	13,305	
Other Operating Expenses		
Depreciation Expense (403)	4,935	7
Amortization Expense (404)		8
Taxes (408)	26	9
Total Other Operating Expenses	4,961	
Total Operating Expenses	18,266	
NET OPERATING INCOME	1,651	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	105	6,314	10,693	4
Commercial	9	2,901	2,249	5
Industrial				6
Total Metered Sales to General Customers (461)	114	9,215	12,942	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		6,336	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	115	9,215	19,278	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	6,336	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	6,336	
Forfeited Discounts (470):		
Customer late payment charges	97	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	97	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
OTHER WATER REVENUE	542	8
Total Other Water Revenues (474)	542	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,525	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,670	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	5,195	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,105	8
Office Supplies and Expenses (681)	326	9
Outside Services Employed (682)	2,194	10
Insurance Expense (684)	213	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,272	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,110	
Total Operation and Maintenance Expenses	13,305	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security			3
PSC Remainder Assessment		26	4
Other (specify): NONE			5
Total tax expense		26	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,030		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	10,517		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	13,547	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,590		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	4,022		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	6,612	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	150		23
Total Water Treatment Plant	150	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,030	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			10,517	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	13,547	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			2,590	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			4,022	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	6,612	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			150	23
Total Water Treatment Plant	0	0	150	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	62,308		26
Transmission and Distribution Mains (343)	121,986		27
Fire Mains (344)	0		28
Services (345)	43,757		29
Meters (346)	8,934	1,500	30
Hydrants (348)	17,106		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	254,091	1,500	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	314		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	403		38
Other Tangible Property (390)	0		39
Total General Plant	717	0	
Total utility plant in service directly assignable	275,117	1,500	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	275,117	1,500	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			62,308 26
Transmission and Distribution Mains (343)			121,986 27
Fire Mains (344)			0 28
Services (345)			43,757 29
Meters (346)	270		10,164 30
Hydrants (348)			17,106 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	270	0	255,321
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			314 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			403 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	717
Total utility plant in service directly assignable	270	0	276,347
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	270	0	276,347

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			938	938	1
February			867	867	2
March			1,094	1,094	3
April			1,054	1,054	4
May			1,256	1,256	5
June			1,166	1,166	6
July			1,228	1,228	7
August			1,134	1,134	8
September			1,059	1,059	9
October			949	949	10
November			936	936	11
December			1,112	1,112	12
Total for year	0	0	12,793	12,793	
Less: Measured or estimated water used in main flushing and water treatment during year				70	13
Less: Other utility use				100	14
Other utility use explanation:					15
Used by Fire Department					
Water pumped into distribution system				12,623	16
Less: Water sold				9,215	17
Losses and unaccounted for				3,408	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
I					
Maximum gallons pumped by all methods in any one day during reporting year				71	21
Date of maximum: 4/28/2000					22
Cause of maximum:					23
Flushing Mains					
Minimum gallons pumped by all methods in any one day during reporting year				10	24
Date of minimum: 4/29/2000					25
Total KWH used for pumping for the year				21,177	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	430	8	1	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP 1			1
Location	SANITARY DISTRICT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FRANKLIN			5
Year Installed	1987			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	180			8
Pump Motor or Standby Engine Mfr	MADE UP			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	1			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1974		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	60		7
Total capacity in gallons	50,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	14,944	0	0	0	14,944
M	D	8.000	1,816	0	0	0	1,816
Total Within Municipality			16,760	0	0	0	16,760
Total Utility			16,760	0	0	0	16,760

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	103	0	0	0	103		1
M	1.000	44		0	(32)	12		2
M	2.000	2	0	0	0	2		3
Total Utility		149	0	0	(32)	117	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	140	24	1	0	163	0	1
2.000	2	0	0	0	2	0	2
Total:	142	24	1	0	165	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	115	7	0	0	0	41	163	1
2.000	0	2	0	0	0	0	2	2
Total:	115	9	0	0	0	41	165	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	15			5	20	2
Total Fire Hydrants	15	0	0	5	20	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	15
Number of distribution system valves end of year:	5
Number of distribution valves operated during year:	5

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Adjustment to correct additions from 1999.

Meters (Page W-17)

Report revised to zero meters tested per review response.

PJL

Hydrants and Distribution System Valves (Page W-18)

Adjustments relate to 1998 analytical review which was not corrected as requested in 1999.
